IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO. 570 OF 2002

The Commissioner of Indocme-tax,
Central-II, Mumbai ... Appellant.

V/s.

M/s.Adlabs, Mumbai. ... Respondent.

Mrs.P.P.Bhosale with B.M.Chatterjee
for the appellant.

Sameer Dalal for the respondent.

CORAM : DR.S.RADHAKRISHNAN
and V.C.DAGA, JJ.

DATED : 9th April 2007.

P.C.:

. Heard learned counsel for the appellant and learned counsel for the respondent.

2. The above appeal pertains to assessment year 1980-81. The total income chargeable to income-tax is shown as Rs.1,23,000/-, as such the tax liability is much less than the amount prescribed in Circular F.No.279/126/98-ITJ dated 27th March 2000 issued by Central Board of Direct Taxes, Ministry of Finance (Department of Revenue), Government of India. In view thereof, we are not inclined to entertain this appeal. Appeal is, therefore, dismissed.

(V.C.DAGA J.) (DR.S.RADHAKRISHNAN,J.)